

**December Transactions:**

- |      |    |  |
|------|----|--|
| Dec. | 1  | Paid cash to Riverside Properties for rent, \$1,600.00. C466.  |
|      | 2  | Paid cash to City Office Source for office supplies, \$216.00. C457.   |
|      | 2  | The board of directors declared a dividend of \$0.50 per share; capital stock issued is 5,000 shares. M55.     |
|      | 3  | Received cash on account from Chandler City Schools, covering S392 for \$814.80, less 2% sales discount. R402. |
|      | 3  | Sold merchandise on account to Pacific Stores, \$4,796.00, plus sales tax. S395.                               |
|      | 4  | Paid cash to Downtown Hardware for miscellaneous expense, \$85.00. C458.                                       |
|      | 6  | Recorded cash and credit card sales, \$5,845.00, plus sales tax, \$315.63; total, \$6,160.63. TS45.            |
|      | 7  | Bought \$225.00 of office supplies and \$312.00 of store supplies from Alpha Supply on account, \$537.00. M57. |
|      | 8  | Paid cash on account to Singh Imports, covering P243 for \$1,589.00, less 2% discount. C459.                   |
|      | 8  | Sold merchandise on account to Batesville Manufacturing, \$1,208.00, plus sales tax. S396.                     |
|      | 8  | Purchased merchandise on account from Trevino Company, \$4,000.00, less a 40% trade discount. P245.            |
|      | 10 | Paid cash to Centrel Energy for electric bill, \$492.50. C460.   |

Gulf Uniform Supply, Inc. (GUS), a merchandising business, is organized as a corporation. The business sells a complete line of uniforms for a variety of businesses and organizations, including schools, medical offices, and retail stores. GUS is located in an open-area shopping center and is open for business Monday through Saturday. A monthly rent is paid for its store space in the shopping center. GUS accepts credit sales for approved customers and credit cards from individual customers.

**ATTENTION:** The steps in this problem will vary from those in your text. Although the steps occur in a different order, the actions are the same. Therefore, the transactions will ultimately be journalized and posted to the ledgers properly.

Journalize the transactions completed during December of the current year. GUS offers sales terms of 2/10, n/30. The sales tax rate is 6%. In the list of transactions, source documents are abbreviated as follows: check, C; memorandum, M; purchase invoice, P; receipt, R; sales invoice, S; terminal summary, TS; debit memorandum, DM; credit memorandum, CM. When journalizing, no P is required in the Purch. No. column of the purchases journal, no S is required in the Sale No. column of the sales journal, and no C is required in the Cr. No. column of the cash payments journal.

# Accounting Reinforcement Activity 2 Part B Answers

**D Siedentop**



## Accounting Reinforcement Activity 2 Part B Answers:

*Century 21 Accounting*, 2000      **Century 21 Accounting** Kenton E. Ross, 2000      *Fundamentals of Accounting Course* Kenton E. Ross, 2004 This introductory accounting text presents a complete accounting cycle of a business organized as a corporation Topics include analyzing transactions journalizing posting petty cash financial statements and adjusting and closing entries Accounting concepts are introduced using a modern business with owners that students can relate to in each cycle

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[Business Essentials](#) BPP Learning Media, 2010-11-01 This book is designed to be of value to anyone who is studying management whether as a subject in its own right or as a module forming part of any business related degree or diploma However it provides complete coverage of the topics listed in the Edexcel Guidelines for Units 13 Personal and Professional Development and 14 Working with and Leading People of the BTEC Higher Nationals in Business revised 2010 The book contains these sections Managing professional development Working with and leading people Features include summary diagrams worked examples and illustrations activities discussion topics chapter summaries and quick quizzes all presented in a user friendly format that helps to bring the subject to life

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**Computational Neuroscience** J.M. Bower,1999-07-08 This volume includes papers originally presented at the 7th annual Computational Neuroscience Meeting CNS 98 held in July of 1998 at the Fess Parker Doubletree Inn in Santa Barbara California The CNS meetings bring together computational neuroscientists representing many different fields and backgrounds as well as many different experimental preparations and theoretical approaches The papers published here range from pure experimental neurobiology to neuro ethology mathematics physics and engineering In all cases the research described is focused on understanding how nervous systems compute The actual subjects of the research include a highly diverse number of preparations modeling approaches and analysis techniques Accordingly this volume reflects the breadth and depth of current research in computational neuroscience taking place throughout the world *Report and*

*Recommendation of the President to the Board of Directors on a Proposed Loan to the Kyrgyz Republic for the Power and District Heating Rehabilitation Project* Asian Development Bank,Asian Development Bank. President,1996 **Glencoe**

**Accounting** Donald J. Guerrieri,Haber,Hoyt,Turner,1995 **Aesthetic Rejuvenation Challenges and Solutions** Paul J. Carniol,Gary D. Monheit,2009-12-16 Practitioners of aesthetic medicine and surgery already have a series of textbooks instructing on how to treat the standard patient Unfortunately they also have patients who do not conform to the average those who are of a different age or sex ethnicity or medical history or who have special social requirements Aesthetic Rejuvenation Challen *The United States Army and Navy Journal and Gazette of the Regular and Volunteer Forces* ,1920

Industrial Development and Manufacturers' Record ,1906 **Army-Navy-Air Force Register and Defense Times** ,1919 Films and Other Materials for Projection Library of Congress,1973 **Monthly Journal of Insurance**

**Economics** ,1929 **Administrative Register of Kentucky** ,1989 *Dissertation Abstracts* ,1963-05 Abstracts of dissertations and monographs in microform *The New York Times Index* ,1989 Federal Register ,1987-12-24

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